



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLINTON MUNICIPAL WATERWORKS

Principal Office: 301 CROSS STREET
P.O. BOX 129
CLINTON, WI 53525-0129

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LUCY DACK of
(Person responsible for accounts)

Clinton Municipal Waterworks, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2001
(Date)

VILLAGE CLERK/TREASURUR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTON MUNICIPAL WATERWORKS**Utility Address:** 301 CROSS STREET

P.O. BOX 129

CLINTON, WI 53525-0129

When was utility organized? 12/1/1954**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LUCY DACK**Title:** VILLAGE CLERK-TREASURER**Office Address:**

301 CROSS STREET

P.O. BOX 129

CLINTON, WI 53525-0129

Telephone: (608) 676 - 5304**Fax Number:** (608) 676 - 5483**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/20/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR ROGER JOHNSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

301 CROSS STREET

P.O. BOX 129

CLINTON, WI 53525-0129

Telephone: (608) 676 - 5304**Fax Number:** (608) 676 - 5483**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

ARTHUR BUSHUE, TRUSTEE

EARL CAMPBELL, TRUSTEE

LUCY DACK, CLERK-TREASURER

DELORES HAHN, TRUSTEE

ROGER JOHNSON, DIRECTOR OF PUBLIC WORKS

DENNIE NIELSON, TRUSTEE

JEFFRY PAPENDORF, TRUSTEE

WILLIAM RUSTON, VILLAGE PRESIDENT

PATRICK SWENDROWSEI, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	236,670	216,556	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,089	116,454	2
Depreciation Expense (403)	42,985	32,585	3
Amortization Expense (404)	0	0	4
Taxes (408)	48,807	40,631	5
Total Operating Expenses	214,881	189,670	
Net Operating Income	21,789	26,886	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	21,789	26,886	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,219	25,191	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,219	25,191	
Total Income	30,008	52,077	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	30,008	52,077	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,523	19,257	13
Amortization of Debt Discount and Expense (428)	2,752	2,752	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,915	2,450	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	12,500		18
Total Interest Charges	12,690	24,459	
Net Income	17,318	27,618	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	316,101	288,483	19
Balance Transferred from Income (433)	17,318	27,618	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	333,419	316,101	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	8,219	4
Total (Acct. 419):	8,219	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	236,670	0	0	0	236,670	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	236,670	0	0	0	236,670	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,181,640	1,993,185	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	470,575	425,827	2
Net Utility Plant	1,711,065	1,567,358	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31,379	255,299	7
Total Other Property and Investments	31,379	255,299	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,124	0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,056	37,184	11
Other Accounts Receivable (143)	295	532	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,804	7,133	14
Materials and Supplies (150)	8,128	10,058	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	66,407	54,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,751	5,503	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,751	5,503	
Total Assets and Other Debits	1,811,602	1,883,067	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	311,932	311,932	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	333,419	316,101	23
Total Proprietary Capital	645,351	628,033	
LONG-TERM DEBT			
Bonds (221)	490,000	490,000	24
Advances from Municipality (223)	22,902	30,540	25
Other long-Term Debt (224)	7,219	14,026	26
Total Long-Term Debt	520,121	534,566	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,848	27,563	28
Payables to Municipality (233)	95,729	145,197	29
Customer Deposits (235)			30
Taxes Accrued (236)	37,024	37,547	31
Interest Accrued (237)	4,449	5,081	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	141,050	215,388	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	505,080	505,080	38
Total Liabilities and Other Credits	1,811,602	1,883,067	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,620,979	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	560,661				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,181,640	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	470,575	0	0	0	9
Total Accumulated Provision	470,575	0	0	0	
Net Utility Plant	1,711,065	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	425,827				425,827	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,985				42,985	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,356				2,356	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	45,341	0	0	0	45,341	13
Debits during year						14
Book cost of plant retired	593				593	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	593	0	0	0	593	19
Balance End of Year	470,575	0	0	0	470,575	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,128	10,058	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	8,128	10,058	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 BANS	2,752	428	2,751	1
Total			2,751	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	311,932	1
Changes during year (explain):		2
Balance end of year	311,932	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 BANS	05/28/1998	05/01/2001	4.10%	490,000	1
Total Bonds (Account 221):				490,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1990 Advance	08/01/1990	08/01/2003	7.00%	22,902	1
Total for Account 223				22,902	
Other Long-Term Debt (224)					
1998 Capital Lease	01/21/1998	01/21/2001	6.00%	7,219	2
Total for Account 224				7,219	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	37,547	1
Accruals:		
Charged water department expense	48,808	2
Charged electric department expense		3
Charged sewer department expense	975	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,783	
Taxes paid during year:		
County, state and local taxes	46,197	6
Social Security taxes	3,833	7
PSC Remainder Assessment	276	8
Other (explain):		
NONE		9
Total payments and other debits	50,306	
Balance end of year	37,024	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 BANS	3,348	20,090	20,090	3,348	1
Subtotal	3,348	20,090	20,090	3,348	
Advances from Municipality (223)					
1990 Advance	891	1,915	2,138	668	2
Subtotal	891	1,915	2,138	668	
Other long-Term Debt (224)					
1998 Capital Lease	842	433	842	433	3
Subtotal	842	433	842	433	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,081	22,438	23,070	4,449	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	505,080	0	0	0	0	505,080	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	505,080	0	0	0	0	505,080	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER TOWER FUND	7,494	3
IMPACT FEE ACCOUNT	6,997	4
CONSTRUCTION ACCOUNT	15,077	5
SPECIAL ASSESSMENTS RECEIVABLE	1,811	6
Total (Acct. 125):	31,379	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,056	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	36,056	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	295	14
Total (Acct. 143):	295	
Receivables from Municipality (145):		
WATERBILLS PLACED ON TAX ROLL	15,366	15
DUE FROM SEWER UTILITY	5,438	16
Total (Acct. 145):	20,804	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY- CUSTOMET ACCOUNTS RECEIVABLE	89,677	20
ADVANCE FROM MUNICIPALITY	6,052	21
Total (Acct. 233):	95,729	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,615,589	0	0	0	1,615,589	1
Materials and Supplies	9,093	0	0	0	9,093	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	448,201	0	0	0	448,201	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	505,080	0	0	0	505,080	6
Other (specify):					0	7
Average Net Rate Base	671,401	0	0	0	671,401	
Net Operating Income	21,789	0	0	0	21,789	8
Net Operating Income as a percent of						
Average Net Rate Base	3.25%	N/A	N/A	N/A	3.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	311,932	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	324,760	3
Other (Specify):		4
Total Average Proprietary Capital	636,692	
Net Income		
Net Income	17,318	5
Percent Return on Proprietary Capital	2.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Ms. Lucy Dack, Village Clerk-Treasurer
Clinton Municipal Waterworks
301 Cross Street
P.O. Box 129
Clinton, WI 53525-0129

2000 Analytical Review DWCCA-1190-PJL

Dear Ms. Dack:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Total kWh used for pumping for the year on page W-10, line 26, is reported as only 156. This amount should not be rounded to thousands. The procedure for rounding to thousands on page W-10 applies to gallons pumped and sold. We also wrote about this in our review letter concerning the utility's 1999 report. Please confirm that you will provide corrected kWh used in the 2001 annual report.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. During our review, we noted 672 services in use reported in the Water Services schedule and 833 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1190.doc

Response received 12/5/01:

TO: Peter Leege, Financial Specialist, Public Service Commission of Wisconsin

FROM: Karla Thompson, CPA

CC: Lucy Dack, Village Clerk-Treasurer, Clinton Municipal Waterworks

DATE: December 5, 2001

RE: 2000 Analytical Review

This is in response to the letter dated September 14, 2001 to Clinton Municipal Waterworks regarding the 2000 Analytical Review. The following issues have been addressed in the same order as the letter:

1. Noted. This amount will be reported without rounding on the 2001 report.
2. Account 650 decreased due to a high number of main breaks in 1999 and the chlorination of a well in 1999. Account 682 increased due to the implementation of a new software system in 2000.
3. Noted. Due to the high number of apartments and duplexes, many services contain multiple meters.

If you have any further questions please contact me at (608) 240-2315 or kthompson@virchowkrause.com.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	233,543	1
Total Sales of Water	233,543	
Other Operating Revenues		
Forfeited Discounts (470)	1,020	2
Other Water Revenues (474)	2,107	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,127	
Total Operating Revenues	236,670	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	81,102	5
General Operating Expenses (680-690)	41,987	6
Total Operation and Maintenance Expenses	123,089	
Other Operating Expenses		
Depreciation Expense (403)	42,985	7
Amortization Expense (404)		8
Taxes (408)	48,807	9
Total Other Operating Expenses	91,792	
Total Operating Expenses	214,881	
NET OPERATING INCOME	21,789	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial	2	16	1,492	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	2	16	1,492	
Metered Sales to General Customers (461)				
Residential	669	36,621	102,037	4
Commercial	151	14,170	34,230	5
Industrial	13	17,267	19,845	6
Total Metered Sales to General Customers (461)	833	68,058	156,112	
Private Fire Protection Service (462)	7		318	7
Public Fire Protection Service (463)	1		69,776	8
Other Sales to Public Authorities (464)	12	2,679	5,845	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	855	70,753	233,543	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	69,776	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	69,776	
Forfeited Discounts (470):		
Customer late payment charges	1,020	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,020	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,107	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,107	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	45,857	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,690	3
Chemicals (630)	14,601	4
Supplies and Expenses (640)	5,778	5
Repairs of Water Plant (650)	1,887	6
Transportation Expenses (660)	1,289	7
Total Plant Operation and Maintenance Expenses	81,102	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,595	8
Office Supplies and Expenses (681)	3,795	9
Outside Services Employed (682)	18,190	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	12,489	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,918	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	41,987	
Total Operation and Maintenance Expenses	123,089	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		45,673	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		975	2
Net property tax equivalent		44,698	
Social Security		3,833	3
PSC Remainder Assessment		276	4
Other (specify): NONE			5
Total tax expense		48,807	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202520				3
County tax rate	mills		6.667749				4
Local tax rate	mills		8.880390				5
School tax rate	mills		14.075660				6
Voc. school tax rate	mills		1.665180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.491499				10
Less: state credit	mills		1.942650				11
Net tax rate	mills		29.548849				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.880390				14
Combined School Tax Rate	mills		15.740840				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.621230				17
Total Tax Rate	mills		31.491499				18
Ratio of Local and School Tax to Total	dec.		0.781837				19
Total tax net of state credit	mills		29.548849				20
Net Local and School Tax Rate	mills		23.102394				21
Utility Plant, Jan. 1	\$	1,993,185	1,993,185				22
Materials & Supplies	\$	10,058	10,058				23
Subtotal	\$	2,003,243	2,003,243				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,003,243	2,003,243				26
Assessment Ratio	dec.		0.986900				27
Assessed Value	\$	1,977,001	1,977,001				28
Net Local & School Rate	mills		23.102394				29
Tax Equiv. Computed for Current Year	\$	45,673	45,673				30
Tax Equivalent per 1994 PSC Report	\$	29,028					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,673					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,079		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,666		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	78,745	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,640		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,673		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	400		20
Total Pumping Plant	64,713	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,756		23
Total Water Treatment Plant	9,756	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	116		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,079	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,666	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	78,745	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			20,640	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,673	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			400	20
Total Pumping Plant	0	0	64,713	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,756	23
Total Water Treatment Plant	0	0	9,756	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			116	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	138,289		26
Transmission and Distribution Mains (343)	820,657		27
Fire Mains (344)	0		28
Services (345)	205,788		29
Meters (346)	85,547	259	30
Hydrants (348)	109,476	2,373	31
Other Transmission and Distribution Plant (349)	2,050		32
Total Transmission and Distribution Plant	1,361,923	2,632	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,708		35
Computer Equipment (372.1)	13,026	8,741	36
Transportation Equipment (373)	65,240		37
Other General Equipment (379)	15,088		38
Other Tangible Property (390)	0		39
Total General Plant	95,062	8,741	
Total utility plant in service directly assignable	1,610,199	11,373	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,610,199	11,373	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			138,289 26
Transmission and Distribution Mains (343)			820,657 27
Fire Mains (344)			0 28
Services (345)			205,788 29
Meters (346)			85,806 30
Hydrants (348)	593		111,256 31
Other Transmission and Distribution Plant (349)			2,050 32
Total Transmission and Distribution Plant	593	0	1,363,962
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,708 35
Computer Equipment (372.1)			21,767 36
Transportation Equipment (373)			65,240 37
Other General Equipment (379)			15,088 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	103,803
Total utility plant in service directly assignable	593	0	1,620,979
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	593	0	1,620,979

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,326	6,326	1
February			5,858	5,858	2
March			5,949	5,949	3
April			6,825	6,825	4
May			7,238	7,238	5
June			6,935	6,935	6
July			6,742	6,742	7
August			8,086	8,086	8
September			6,195	6,195	9
October			5,934	5,934	10
November			5,456	5,456	11
December			5,661	5,661	12
Total for year	0	0	77,205	77,205	
Less: Measured or estimated water used in main flushing and water treatment during year				2,600	13
Less: Other utility use				1,800	14
Other utility use explanation:					15
Water main breaks					
Water pumped into distribution system				72,805	16
Less: Water sold				70,753	17
Losses and unaccounted for				2,052	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				516	21
Date of maximum: 8/1/2000					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 12/26/2000					25
Total KWH used for pumping for the year				156	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
404 HIGH STREET 1941	#2	880	16	296,400	Yes	1
110 CHURCH STREET 1969	#3	1,086	20	756,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	HIGH STREET	CHURCH STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE-NORTHWEST		5
Year Installed	1941	1969		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	550		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U S		10
Year Installed	1941	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1969		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	160		10
Total capacity in gallons	300,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7920		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,917	0	0	0	7,917	1
M	D	6.000	32,714	0	0	0	32,714	2
M	D	8.000	8,271	0	0	0	8,271	3
M	D	10.000	5,551	0	0	0	5,551	4
M	D	12.000	3,891	0	0	0	3,891	5
Total Within Municipality			58,344	0	0	0	58,344	
Total Utility			58,344	0	0	0	58,344	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	422	0	0	0	422		1
M	1.000	197	0	0	0	197		2
M	1.250	3	0	0	0	3		3
M	1.500	6	0	0	0	6		4
M	2.000	36	0	0	0	36		5
M	4.000	7	0	0	0	7		6
M	6.000	1	0	0	0	1		7
Total Utility		672	0	0	0	672	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	879	1	0	0	880	96	1
1.000	14	1	0	0	15	0	2
1.250	2	0	0	0	2	0	3
1.500	10	0	0	0	10	0	4
2.000	19	0	0	0	19	3	5
3.000	3	0	0	0	3	0	6
4.000	2	0	0	0	2	0	7
Total:	929	2	0	0	931	99	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	674	134	5	6	0	61	880	1
1.000	0	6	2	4	0	3	15	2
1.250	0	1	0	0	0	1	2	3
1.500	2	6	0	1	0	1	10	4
2.000	0	10	3	3	0	3	19	5
3.000	0	1	0	0	0	2	3	6
4.000	0	0	2	0	0	0	2	7
Total:	676	158	12	14	0	71	931	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	102	3	3		102	2
Total Fire Hydrants	102	3	3	0	102	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	87
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	68

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

PJL

Meters (Page W-17)

Water meters were financed by the utility.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were financed by the utility.
